

**Independent Auditor's Report
of IAD's Financial Statements 2015-16**



Institute of Applied Dermatology
Effective Care through Integrative Medicine

A Not for profit organization registered U/s 25 of companies act 1956

CIN : U73100KL1999NPL013167

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Independent Auditor's Report

TO,

The Members of
Institute of Applied Dermatology
Kasaragod

I have audited the accompanying financial statements of Institute of Applied Dermatology, which comprise the Balance Sheet as at 31st March 2016, the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

My responsibility is to express an opinion on these financial statements based on my audit. I have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

I conducted my audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the

financial statements.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2016, and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that:
 - a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
 - b) In my opinion proper books of account as required by law have been kept by the Company so far as appears from my examination of those books.
 - c) The Balance Sheet, Statement of Income & Expenditure, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to my separate Report in "**Annexure B**".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
 - i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of my report of even date to the financial statements of the Company for the year ended March 31, 2016.

- I. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in my opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed
(c) The title deeds of immovable properties are held in the name of the company.
- II. The management has conducted the physical verification of inventory at reasonable intervals.
- III. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- IV. In my opinion and according to the information and explanations given to me, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- V. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- VI. As informed to me, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- VII. (a) According to information and explanations given to me and on the basis of my examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to me, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2016 for a period of more than six months from the date on when they become payable.
(b) According to the information and explanation given to me, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- VIII. In my opinion and according to the information and explanations given to me, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- IX. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- X. Based upon the audit procedures performed and the information and explanations given by the management, I report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- XI. Managing Director/director was not drawn any remuneration during the financial year 2015-16, hence, the provisions of Section 197 read with Schedule V to the Companies Act is not applicable. Thus paragraph 3(xi) of the Order is not applicable.
- XII. In my opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- XIII. In my opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- XIV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- XV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- XVI. In my opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

“Annexure B” to the Independent Auditor's Report of even date on the Standalone Financial Statements of Institute of Applied Dermatology.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

I have audited the internal financial controls over financial reporting of Institute of Applied Dermatology. (“the Company”) as of March 31, 2016 in conjunction with my audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that,

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Balance Sheet as at 31st March, 2016

Particulars	Sch. No.	Figures as at the end of current reporting period 2015-16	Figures as at the end of previous reporting period 2014-15
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	115,000.00	115,000.00
(b) Reserves and Surplus	2	32,346,717.33	29,051,875.72
(2) Current Liabilities			
(a) Short Term Borrowings	3	-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	4	5,087,712.85	-
(d) Short-term Provisions	5	73,166.00	42,463.00
Total Equity & Liabilities		37,622,596.18	29,209,338.72
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
Tangible Assets	6	16,152,929.00	17,389,130.00
(b) Non-current investments	7	11,342,245.71	6,609,187.89
(c) Long term loans and advances	8	153,788.00	156,168.00
(2) Current Assets			
(d) Inventories	9	1,461,276.00	1,734,385.00
(e) Cash and cash equivalents	10	7,171,495.47	3,061,659.83
(c) Other current assets	11	-	-
(f) Short-term loans and advances	12	1,340,862.00	258,808.00
Total Assets		37,622,596.18	29,209,338.72

Statement Income & Expenditure A/c as at 31st March 2016

I Revenue from operations & projects			
1 Donation Indian Source	13	1,964,541.00	1,258,092.47
2 Self Generated Income	14	16,024,156.92	12,594,454.68
3 Other Income	15	864,995.17	1,121,635.54
4 Govt. Grants	16	1,396,068.00	2,785,264.00
5 Donation International Source	17	404,275.18	470,867.00
Total Revenue	I	20,654,036.27	18,230,313.69
II Expenses			
6 Administrative & Other Expenses	18	3,213,791.44	2,632,741.56
7 Personnel & Manpower	19	4,908,495.00	4,994,802.00
8 Research, Development & Treatment expenses	20	8,273,169.87	8,425,240.16
9 Change in Inventories -Medicine	21	273,109.00	(106,027.00)
10 Depreciation on Fixed Assets	22	1,513,667.00	1,337,718.00
Total Expenses	II	18,182,232.31	17,284,474.72
III Profit/(Loss) before exceptional and extraordinary items & tax	(II - I)	2,471,803.96	945,838.97
IV Profit /(Loss) before extraordinary items and tax		2,471,803.96	945,838.97
V Profit /(Loss) before tax		2,471,803.96	945,838.97
VI Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
VII Profit/(Loss) for the period from continuing operations		2,471,803.96	945,838.97
VIII Profit/(Loss) for the period		2,471,803.96	945,838.97
IX Less Transferred to Project Support Fund		-	1,000,000.00
X Net Inc. over Exp/ (Exp. over Inc.) transferd to Balance sheet		2,471,803.96-	54,161.03

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date
sd/-
Place : KASARAGOD
Dated : 16-08-2016
K. SUBRAHMANYAPRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY
sd/-
Dr. S.R.NARAHARI
Chairman & Director
sd/-
DR.TA. BAILUR
Director



Schedules Forming Part of the Balance Sheet as at 31 March 2016

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
1	AUTHORIZED CAPITAL 10,000, Equity Shares of Rs. 100/- each.	1,000,000.00	1,000,000.00
		1,000,000.00	1,000,000.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL To the Subscribers of the Memorandum 1150 Equity Shares of Rs. 100/- each, Fully Paid up Share capital by allotment Details of shareholders holding more than 5% of shares Dr.S.R.Narahari 86.96% Dr.A.Ravish Thunga 5.21%	115,000.00	115,000.00
	Total	115,000.00	115,000.00
	Schedule : 2 Reserve & Surplus		
1	Capital Reserve- Building Fund Building	13,807,928.00	13,807,928.00
2	Capital Reserve- Infrastructure Building Fund Opening balance	3,989,649.00	1,488,784.00
	Add: Additions during the year (give details)		
	Donation Received during the year	994,649.00	2,367,553.00
	Transferred from FCRA	214,895.00	-
	Bank Interest Received to SB	19,263.00	15,806.00
	Bank Interest Received to FD	294,050.00	117,506.00
	Less Bank Charges paid	34.35	-
	Sub Total(2)	5,512,471.65	3,989,649.00
3	Other Reserve- Project Support Fund Opening balance	3,951,209.00	2,951,209.00
	Add: Additions / transfers during the year		
	Transferred during year	-	1,000,000.00
	Sub Total	3,951,209.00	3,951,209.00
	Closing balance (3)	3,951,209.00	3,951,209.00
4	Surplus (Income & expenditure) Balance brought forward from previous year	7,303,089.72	7,357,250.75
	Inc.over exp/ (Exp. Over inc.) during the period as per Inc.& Exp.A/c	2,471,803.96	(54,161.03)
	Assets writtenoff to scrape value as per Companies Act 2013	699,785.00	-
	Excess of Income over Expenditure Net balance (4)	9,075,108.68	7,303,089.72
	Total 1+2+3+4	32,346,717.33	29051875.72
	Schedule : 3 Short Term Borrowings		
		-	-
		-	-
	Total	-	-
	Schedule : 4 other Current Liabilities		
1	Grants towards CIMPH(Govt of Kerala Project)	5,000,000.00	-
2	Interest received on CIMPH(Govt of Kerala Project)	87,712.85	-
	Total	5,087,712.85	-
	Schedule :5 Short Term Provisions		
1	Audit fee Payable	50,000.00	40,000.00
2	Expense Payable	12,324.00	-
3	VAT Payable	10,842.00	2,463.00
	Total	73,166.00	42,463.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Place : KASARAGOD
Dated : 16-08-2016

sd/-
K. SUBRAHMANYAPRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.TA. BAILUR
Director

Schedules Forming Part of the Balance Sheet as at 31st March 2016

Schedule : 6 Fixed Asset

Sl No.	Asset	DOP/Average Date	Purchase Value	End Date	Life	Balance life in Days(01-04-2015)	Balance life in years(01-04-2015)	Number of days used for new asset	Balance life in years(01-04-2016)	Scrap Value	Dep Rate	WDV as on 01-04-2015		Amt to be adjusted against reserve	Depreciation for the Year charged to P&L	WDV as on 31-03-2016
												As per last B/S	As per new Dep method			
1	Land	1-Apr-05	2,725.00	-	-	-	-	-	-	-	-	2725.00	0.00	0.00	-	2,725.00
2	Land	14-Sep-15	775.00	-	-	-	-	-	-	-	-	0.00	0.00	0.00	-	775.00
3	Building	1-Jan-13	16,693,040.00	17-Dec-2072	60	21080	58		57	834,652.00	0.0487	14879729.00	0.00	0.00	723,994.21	14,155,734.79
4	Vessels & Utensils	1-Apr-10	9,429.00	27-Mar-2030	20	5474	15		14	471.00	0.1514	5521.00	0.00	0.00	835.69	4,685.31
5	Vessels & Utensils	19-May-12	26,041.00	18-May-2032	20	6257	17		16	1,302.00	0.1463	19607.00	0.00	0.00	2,868.96	16,738.04
6	Vessels & Utensils	23-May-13	9,139.00	22-May-2033	20	6626	18		17	457.00	0.1432	7559.00	0.00	0.00	1,082.51	6,476.49
7	Vessels & Utensils	1-Apr-14	16,863.00	27-Mar-2034	20	6935	19		18	843.00	0.1438	16120.00	0.00	0.00	2,318.84	13,801.16
8	Surgical Items	10-Apr-12	17,711.00	9-Apr-2027	15	4391	12		11	886.00	0.1763	9130.00	0.00	0.00	1,609.23	7,520.77
9	Surgical Items	28-Jun-13	13,055.00	27-Jun-2028	15	4836	13		12	653.00	0.1801	9062.00	0.00	0.00	1,631.68	7,430.32
10	Surgical Items	1-Apr-14	67,472.00	28-Mar-2029	15	5110	14		13	3,374.00	0.1896	63985.00	0.00	0.00	12,129.21	51,855.79
11	Furniture & fittings	Before 01-04-06	28,659.00		10					1,433.00	-	2986.00	2335.00	0.00	-	651.00
12	Furniture & fittings	1-Apr-2006	21,100.00	31-Mar-2016	10	365	1		0	1,055.00	0.7142	3692.00	0.00	0.00	2,637.00	1,055.00
12	Furniture & fittings	27-Feb-07	6,000.00	26-Feb-2017	10	697	2		1	300.00	0.5168	1203.00	736.74	0.00	466.26	9,956.26
13	Furniture & fittings	1-Apr-07	92,550.00	31-Mar-2017	10	730	2		1	4,628.00	0.5352	21419.00	0.00	0.00	11,462.74	6,494.24
13	Furniture & fittings	1-Apr-08	41,822.00	31-Mar-2018	10	1095	3		2	2,091.00	0.4326	11445.00	0.00	0.00	4,950.76	6,494.24
13	Furniture & fittings	25-Nov-08	9,995.00	25-Nov-2018	10	1334	4		3	500.00	0.3698	2703.00	1953.00	0.00	749.69	-
15	Furniture & fittings	1-Apr-09	85,821.00	31-Mar-2019	10	1460	4		3	4,291.00	0.3791	28880.00	0.00	0.00	10,949.70	17,930.30
16	Furniture & fittings	1-Apr-10	156,378.00	31-Mar-2020	10	1826	5		4	7,819.00	0.3440	64420.00	0.00	0.00	22,158.28	42,261.72
17	Furniture & fittings	1-Apr-11	88,900.00	31-Mar-2021	10	2191	6		5	4,445.00	0.3259	47404.00	0.00	0.00	15,446.76	31,957.24
18	Furniture & fittings	1-Apr-12	226,434.00	30-Mar-2022	10	2555	7		6	11,322.00	0.3078	148717.00	0.00	0.00	45,777.08	102,939.92
19	Furniture & fittings	1-Apr-13	149,418.00	30-Mar-2023	10	2920	8		7	7,471.00	0.2837	107825.00	0.00	0.00	30,592.18	77,232.82
20	Furniture & fittings	1-Apr-14	20,372.00	29-Mar-2024	10	3285	9		8	1,019.00	0.2706	17428.00	0.00	0.00	4,715.25	12,712.75
21	Furniture & fittings	12-Mar-16	13,600.00	10-Mar-2026	10			19	10	680.00	0.2589	0.00	0.00	0.00	183.26	13,416.74
22	Furniture & fittings	21-Mar-16	11,670.00	19-Mar-2026	10			10	10	584.00	0.2588	0.00	0.00	0.00	82.75	11,587.25
23	Furniture & fittings	24-Mar-16	4,500.00	22-Mar-2026	10			7	10	225.00	0.2589	0.00	0.00	0.00	22.34	4,477.66
24	Electrical Fittings	1-Apr-05	3,932.00	30-Mar-2015	10					197.00	-	610.00	413.00	0.00	-	197.00
25	Electrical Fittings	19-Jul-07	13,991.00	16-Jul-2017	10	837	2		1	700.00	0.4827	3174.00	0.00	0.00	1,532.22	1,641.78
26	Electrical Fittings	30-Sep-08	6,711.00	28-Sep-2018	10	1276	3		2	336.00	0.3838	1826.00	0.00	0.00	700.86	1,125.14
27	Electrical Fittings	19-Sep-09	8,792.00	17-Sep-2019	10	1630	4		3	440.00	0.3464	2939.00	0.00	0.00	1,018.05	1,920.95
28	Electrical Fittings	30-Sep-10	61,618.00	27-Sep-2020	10	2006	5		4	3,081.00	0.3184	25324.00	0.00	0.00	8,062.71	17,261.29
29	Electrical Fittings	1-Apr-11	10,284.00	29-Mar-2021	10	2189	6		5	514.00	0.3125	4864.00	0.00	0.00	1,520.14	3,343.86
30	Electrical Fittings	26-Sep-13	8,606.00	24-Sep-2023	10	3098	8		7	430.00	0.2684	6100.00	0.00	0.00	1,637.07	4,462.93
31	Electrical Fittings	1-Apr-14	1,150.00	29-Mar-2024	10	3285	9		8	58.00	0.2779	1087.00	0.00	0.00	302.11	784.89
32	Lab Equipments	1-Apr-11	141,750.00	29-Mar-2021	10	2189	6		5	7,088.00	0.3206	72002.00	0.00	0.00	23,084.48	48,917.52
33	Lab Equipments	1-Apr-12	101,524.00	30-Mar-2022	10	2555	7		6	5,076.00	0.2843	52776.00	0.00	0.00	15,004.61	37,771.39
34	Lab Equipments	20-Jun-13	26,959.00	18-Jun-2023	10	3000	8		7	1,348.00	0.2774	19473.00	0.00	0.00	5,401.81	14,071.19
35	Television	1-Apr-09	22,762.00	30-Mar-2019	10	1459	4		3	1,138.00	0.1348	2030.00	1825.00	0.00	205.00	-
36	Television	1-Apr-12	20,935.00	30-Mar-2022	10	2555	7		6	1,047.00	0.3273	16788.00	0.00	0.00	5,493.98	11,294.02
37	Refrigerator	22-Nov-14	10,900.00	19-Nov-2024	10	3520	10		9	9347.00	0.2552	9347.00	0.00	0.00	2,385.77	6,961.23
38	Air Conditioner	1-Apr-12	25,500.00	30-Mar-2022	10	2555	7		6	1,275.00	0.3195	18870.00	0.00	0.00	6,029.21	12,840.79
39	Software	16-Jan-13	25,000.00	14-Jan-2023	10	2845	8		7	1.00	0.7155	17999.00	0.00	0.00	12,878.41	5,120.59



Schedules Forming Part of the Balance Sheet as at 31st March 2016

Schedule : 6 Fixed Asset

Sl No.	Asset	DOP/Average Date	Purchase Value	End Date	Life	Balance life in Days(01-04-2015)	Balance life in years(01-04-2015)	Number of days used for new asset	Balance life in years(01-04-2016)	Scrap Value	Dep Rate	WDV as on 01-04-2015		Amt to be adjusted against reserve	Depreciation for the Year charged to P&L	WDV as on 31-03-2016
												As per last B/S	As per new Dep method			
40	Software	20-Jan-15	17,000.00	17-Jan-2025	10	3579	10		9	1.00	0.6287	16546.00	0.00	10,401.95	6,144.05	
41	UPS	17-May-14	75,000.00	14-May-2024	10	3331	9		8	3,750.00	0.2593	58030.00	0.00	15,046.89	42,983.11	
42	Van Maruthi Omni	30-Apr-12	268,866.00	28-Apr-2020	8	1854	5		4	13,443.00	0.3418	112475.00	0.00	38,441.18	74,033.82	
43	Van(Tata Winger)	30-Mar-16	764,000.00	28-Mar-2024	8			1	8	38,200.00	0.3123	0.00	0.00	653.78	763,346.22	
44	Network	18-Jun-14	140,896.00	16-Jun-2020	6	1903	5		4	7,045.00	0.4202	120844.00	0.00	50,783.23	70,060.77	
45	Office Equipments(p&m)	Before 01-04-11	1,437,872		5				4	71,894.00	-	71894.00	584915.00	-	58,431.00	
46	Office Equipments	1-Apr-11	445,597.00	31-Mar-2016	5	365	1		0	22,280.00	0.9135	257543.00	0.00	235,263.00	22,280.00	
47	Office Equipments	1-Apr-12	146,205.00	31-Mar-2017	5	730	2		1	7,310.00	0.7353	104348.00	0.00	76,729.46	27,618.54	
48	Office Equipments	1-Apr-14	4,200.00	31-Mar-2019	5	1460	4		3	210.00	0.5231	4060.00	0.00	2,123.80	1,936.20	
49	Inventor	7-Mar-16	62,000.00	6-Mar-2021	5			24	5	3,100.00	0.4507	0.00	0.00	1,837.45	60,162.55	
50	Vacuum Cleaner	26-Mar-16	9,000.00	25-Mar-2021	5			5	5	450.00	0.4507	0.00	0.00	55.57	8,944.43	
51	Mobile	24-Mar-16	8,300.00	23-Mar-2021	5			7	5	415.00	0.4507	0.00	0.00	71.74	8,228.26	
52	Books	Before 01-04-11	98,217.70		5				5	4,911.00	-	37305.00	32394.00	-	4,911.00	
53	Books	2-Jan-13	420.00	1-Jan-2018	5	1006	3		2	21.00	0.6030	268.00	0.00	161.61	106.39	
54	Books	12-Feb-14	10,413.00	11-Feb-2019	5	1412	4		3	521.00	0.5185	8808.00	0.00	4,567.37	4,240.63	
55	Books	10-Jul-14	39,576.00	9-Jul-2019	5	1560	4		3	1,979.00	0.4975	37494.00	0.00	18,655.09	18,838.91	
56	Books	27-Aug-15	2,450.00	25-Aug-2020	5			217	5	123.00	0.4503	0.00	0.00	655.86	1,794.14	
57	Books	12-Nov-15	1,947.00	10-Nov-2020	5			140	5	97.00	0.4511	0.00	0.00	336.89	1,610.11	
58	Books	2-Feb-16	1,700.00	31-Jan-2021	5			58	5	85.00	0.4507	0.00	0.00	121.76	1,578.24	
62	Camera (office Equipment)	2-Dec-13	9,650.00	1-Dec-2018	5	1340	4		3	483.00	0.5252	7437.00	0.00	3,905.57	3,531.43	
61	Borewell	21-Mar-07	37,000.00	19-Mar-2012	5				3	1,850.00	-	7462.00	5612.00	-	1,850.00	
63	Bicycle	1-Apr-05	2,400.00	31-Mar-2010	5	1496	4		3	120.00	0.4645	591.00	471.00	-	120.00	
64	Printer	7-May-14	28,430.00	6-May-2019	5				3	1,422.00	0.4645	18387.00	0.00	8,540.19	9,846.81	
65	Printer	24-Mar-16	20,399.00	23-Mar-2021	5			7	5	1,020.00	0.4507	0.00	0.00	176.33	20,222.67	
66	Printer	Before 01-04-13	1,869,452.50		3				5	93,473.00	-	144716.00	53243.00	-	91,473.00	
67	Computer	12-Aug-13	40,916.00	11-Aug-2016	3	498	1		0	2,046.00	0.8105	19791.00	0.00	16,040.25	3,750.75	
68	Computer	30-Sep-14	40,000.00	29-Sep-2017	3	912	2		1	2,000.00	0.6701	31934.00	15886.00	16,040.00	-	
68	Computer	30-Sep-14	37,022.00	29-Sep-2017	3	912	2		1	1,851.00	0.6762	30976.00	0.00	20,945.80	10,030.20	
69	Computer	13-Aug-15	16,600.00	12-Aug-2018	3			231	2	830.00	0.6316	0.00	0.00	6,635.40	9,964.60	
70	Computer	26-Feb-16	60,310.00	25-Feb-2019	3			34	3	3,016.00	0.6316	0.00	0.00	3,548.14	56,761.86	
	Total (Current Year)		23,999,722.20										699,785.00	1,513,667.00	16,152,929.00	
	Total (Previous Year)		23,088,810.20											1,337,718.00	17,389,130.00	

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For: INSTITUTE OF APPLIED DERMATOLOGY

Place : KASARAGOD
Dated : 16-08-2016
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.T.A. BAILUR
Director

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
Schedule :7 Non Current Investment			
A	Bank Fixed Deposits	11,342,245.71	6,609,187.89
	Total	11,342,245.71	6,609,187.89
Schedule : 8 Long Term Loans and Advances			
A	Security Deposits	153,788.00	156,168.00
	Total	153,788.00	156,168.00
Schedule : 9 Inventories			
A	Medicines	1,461,276.00	1,734,385.00
	Total	1,461,276.00	1,734,385.00
Schedule : 10 Cash & Cash Equivalent			
A	Cash-in-Hand	43,503.20	49,803.36
B	Cash at Bank	7,127,992.27	3,011,856.47
	Total	7,171,495.47	3,061,659.83
Schedule :11 Other Current Assets			
	Total	-	-
Schedule :12 Short Terms Loans and Advances			
A	Advance Income Tax/ Refund Due	340,862.00	258,808.00
B	Advance to construction of Building	1,000,000.00	-
	Total	1,340,862.00	258,808.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date
sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY
sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.T.A. BAILUR
Director

Place : KASARAGOD
Dated : 16-08-2016



Break- Up of Schedules Items appearing in Balance Sheet as at 31st March 2016

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
Schedule : 7 Non Current Investment			
A	Bank Fixed Deposits		
	KG Bank ,Madhur -FDA/c No.40475201400106	1,110,426.00	1,025,850.00
	KG Bank,Vidyanagar- FDA/c No. 40526201199652	1,746,670.00	1,618,257.00
	KG Bank,Vidyanagar- FDA/c No.40526201399561	491,499.00	453,833.00
	KG Bank,Vidyanagar- FDA/c No. 40526201399563	947,154.00	872,964.00
	KG Bank,Vidyanagar- FDA/c No. 40526201499511	577,818.00	533,695.00
	Corporation Bank, Kasaragod -FDA/c No 150824	454,071.81	421,443.89
	Axis Bank, Kasaragod- FDA/c No 914040047747731	167,175.00	154,947.00
	Axis Bank, Kasaragod-FDA/c No 903040041828611	1,648,250.00	1,528,198.00
	Axis Bank, Kasaragod-FDA/c No 916040015377362	501,624.00	-
	Axis Bank, Kasaragod-FDA/c No 915040020218170	2,673,998.00	-
	Corporation Bank, Kasaragod -FDA/c No 150731	1,023,559.90	-
	Total	11,342,245.71	6,609,187.89
Schedule : 8 Long Term Loans and Advances			
A	Security Deposits		
	IAD Building Deposit	9,000.00	9,000.00
	PSH Building Deposit	15,000.00	15,000.00
	Telephone Deposit (IAD)	2,120.00	3,000.00
	Deposit for Tea Machine (IAD)	5,000.00	5,000.00
	Kanhangad Room Deposit (SURAKSHA)	-	1,500.00
	Deposit Treasury(CST)A/c	25,000.00	25,000.00
	NSC Deposit (with Commercial Tax Dept.DC)	25,000.00	25,000.00
	Electricity Deposit (DC)	10,557.00	10,557.00
	Security Deposit -Oushadi	15,000.00	15,000.00
	Electricity Deposit (IAD)	47,111.00	47,111.00
	Total	153,788.00	156,168.00
A	Cash-in-Hand		
	IAD	21,956.20	6,153.36
	CHILD LINE	-	-
	SURAKSHA	-	443.00
	FCRA	-	-
	INFRASTRUCTURE BUILDING FUND	13,100.00	10,000.00
	DRUG CENTRE	8,447.00	33,035.00
	Syndicate HNI Branch -Sb A/c No 47052200005780 (CIMPH-Govt of Kerala Project)	-	-
	TB	-	172.00
	Sub Total	43,503.20	49,803.36
B	Cash at Bank		
	Corporation Bank -C/A No.461 (IAD)	5,107.05	5,107.05
	Axis Bank - SB A/c No.912010030897651 (IAD)	369,599.19	307,679.00
	SBI Kasaragod -CA No.30895582291 (DRUG CENTRE)	19,259.00	5,943.00
	Axis Bank SB A/c No - 912010031067640 (DC)	1,276,893.82	125,558.90
	Axis Bank SB A/c No - 913010008092915 (IAD INFRASTRUCTURE BUILDING FUND)	1,169,219.81	2,443,547.16
	SBT Kasaragod -C/A No.67022968479 (IAD SURAKSHA)	-	4,957.00
	SBT Kasaragod -C/A No.67044775720 (SURAKSHA-condom fund)	-	17,529.01
	SBI Kasaragod -C/A No.10510437763 (IAD FCRA)	9,157.05	9,785.87
	Syndicate Bank -S/B No.42042200010510 (IAD CHILD LINE)	-	2,659.82
	Syndicate Bank -S/B No.42042200043325 (IAD TB)	-	1,039.16

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
	ICICI Bank -SB A/C No. 022001001105 (GIVE DONATION)	-	-
	Syndicate HNI Branch -Sb A/c No 47052200005780 (CIMPH-Govt of Kerala Project)	4,087,712.85	-
	Karnataka Bank-SB A/c No 4062500101405101 (IAD 7th NATIONAL COLLOQUIUM)	191,043.50	88,050.50
	Sub Total	B 7,127,992.27	3,011,856.47
	Total	A+B 7,171,495.47	3,061,659.83
	Schedule :11 Other current assets	-	-
	Total	-	-
	Schedule :12 Short Term Loans and Advances		
	A Advance Income Tax/ Refund Due		
	TDS Receivable	69,693.00	88,134.00
	TDS Receivable for the F.Y. 2013-14	76,627.00	76,627.00
	TDS Receivable for the F.Y. 2014-15	94,047.00	94,047.00
	TDS Receivable for the F.Y. 2015-16	100,495.00	-
	Total	340,862.00	258,808.00
	B Advance to construction of Building		
	Mobilization Advance Paid towards CIMPH Project(Nirmithi)	1,000,000.00	-
	Grand Total	1,340,862.00	258,808.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

sd/-

K. SUBRAHMANYAPRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY

sd/-

Dr. S.R.NARAHARI
Chairman & Director

sd/-

DR.T.A. BAILUR
Director

Place : KASARAGOD
Dated : 16-08-2016



Schedules Forming Part of the Income & Expenditure A/c as at 31st March 2016

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
13	Donation Indian Source		
	Donation Received	945,331.00	595,431.00
	General Sponsorship for Treatment	1,019,210.00	496,250.00
	Give India Sponsorship for Treatment	-	154,739.70
	Give India Sponsorship for Treatment (FCRA)	-	11,671.77
	Total.13	1,964,541.00	1,258,092.47
14	Self Generated Income		
	Lab Income	532,245.00	445,070.00
	Treatment Income	8,713,143.00	7,220,087.50
	Treatment Income Transferred (FCRA)	-	10,000.00
	Sale of Medicine@ 0%	2,979,162.98	1,955,013.94
	Sale of Medicine@ 5%	3,616,569.77	2,823,126.19
	Sale of Medicine@ 14.5%	163.32	-
	Sale of Medicine@ 1%	2,007.12	-
	Output Tax Collected 5%	180,821.89	141,157.05
	Output Tax Collected 14.5%	23.68	-
	Output Tax Collected 1%	20.16	-
	Total.14	16,024,156.92	12,594,454.68
15	Other Income		
	Bank Interest Received	11,154.21	203,248.28
	Condom S.Marketing (Suraksha)A/c	4,071.00	29,000.00
	Conference	-	17,501.00
	Contribution by IAD to Childline	22,300.16	147,275.60
	Discount Received	15,882.37	5,704.90
	Grant- Intel	-	100,000.00
	Grant CICS for 23rd WCD 2015	30,000.00	-
	Stale Cheque A/c	3,000.00	9,000.00
	Rounding Off	106.61	-
	Registration fee (7th National Colloquium)	10,000.00	-
	Interest Received on FD	674,165.82	609,905.76
	QOL Project -transfer of fixed asset to IAD	4,315.00	-
	Sponsorship for 7th National Colloquium	90,000.00	-
	Total.15	864,995.17	1,121,635.54
16	Govt. Grants		
	Grant- KSACS SURAKSHA Project	859,512.00	2,114,792.00
	Grant -CUK(19th Brainstroming)	-	40,321.00
	Grant - Childline Project	456,556.00	370,151.00
	Grant -ICMR (6th National Colloquium 2013)	-	200,000.00
	Grant -KSCSTE (7th National Colloquium 2015)	80,000.00	-
	Grant -KSCSTE (6th National Colloquium 2013)	-	60,000.00
	Total.16	1,396,068.00	2,785,264.00
17	Donation International Source		
	Infrastructure Building Fund	215,176.18	470,000.00
	Give India Sponsorship for Treatment	-	867.00
	Compression Garments Unit(CGU)	141,239.00	-
	Treatment Income	47,860.00	-
	Total.17	404,275.18	470,867.00
	Grand Total	20,654,036.27	18,230,313.69
18	Administrative & Other Expenses		
	Accommodation	70,479.00	2,684.00
	Advertisement Charges	2,975.00	1,000.00
	Advocacy activities	2,000.00	-
	AMC(EPABX)	-	14,500.00
	AMC(Lab)	9,160.00	8,989.00
	Annual Report Printing	80,000.00	-
	AGM Expenses	500.00	500.00
	Audit Fees	50,000.00	51,000.00
	Awareness Material	-	650.00
	Bank Charges	2,493.36	2,793.76
	Best Performance Award	22,500.00	-
	Building Tax	8,795.00	10,185.00
	Coolie	3,288.00	-

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
	Land Tax	82.00	21.00
	Community Events Expenses	7,314.00	-
	Computer Maintance	-	3,350.00
	Communication	185,149.00	-
	Computer & Peripherals	23,836.00	51,127.00
	Compression Garments Study units	175,416.38	-
	Consultation Charges	58,170.00	-
	Contribution to Childline	22,300.16	-
	Contribution to 6th National colloquium	-	124,810.40
	Contribution to QOL	-	22,465.20
	Charity to school children	10,000.00	9,750.00
	Documentation Exp	3,300.00	-
	Data Management Service	12,334.00	-
	Demand Generation Activities	5,500.00	-
	DIC Meeting	2,400.00	-
	Unspent balance transferred to Dist TB center	1,018.35	-
	Free Accommodation to Patient chathra	166,938.00	68,225.00
	Furniture Maintance	2,800.00	-
	Swastraya bharath exhibition	-	984.00
	Housekeeping Expenses	-	18,023.00
	Interest on ODD	-	56,949.00
	Interest on RC Renewal	-	250.00
	Transferred to INF	214,895.00	-
	E Filling charges	5,000.00	-
	Electricity Charges	249,480.00	241,306.00
	Electrical Maintance	-	14,373.00
	FCRA Registration Renewal	1,000.00	-
	Email	136.16	-
	Farewell Gift	2,500.00	-
	Fee for IMAGE	8,690.00	8,900.00
	Food Expenses	214,457.00	5,716.00
	Fire & Rescue	2,000.00	-
	Fuel Expenses	106,670.00	92,749.00
	General Insurance	-	3,000.00
	Interest paid	-	3,834.28
	License Fee	-	-
	Maintance of Equipment	1,250.00	9,120.00
	Miscellaneous Expenses	-	4,623.00
	Newspaper & Periodicals	5,364.00	4,605.00
	Website Maintance(Bodhtree)	45,800.00	10,355.00
	Website Renewal	7,021.00	-
	Building Fund (Transfer)	-	470,000.00
	Charity to Childline	-	9,506.00
	Discount Allowed	-	59.37
	Discussion on Molecular Mechanisum Involved Lymp	-	26,341.00
	Fees & Taxes	-	83.00
	Ethics Committee Meeting	7,837.00	9,464.00
	Fixed Asset Transfer (Qol Project)	4,315.00	-
	Frieght & Coolie	16,720.00	14,040.00
	IAD Satelite seminar	-	2,150.00
	IAD Satelite Programme	-	16,719.00
	Honorarium	2,750.00	1,500.00
	Housekeeping Exp	40,706.00	-
	Input Tax paid	-	118,236.55
	Input Tax paid 1%	182.77	-
	Input Tax paid 14.5%	40.60	-
	Input Tax paid 5%	112,245.66	-
	Office Umbrella Policy	15,473.00	-
	Office Maintenance	113,958.00	102,236.00
	Office Rent	76,000.00	114,000.00
	Postage	127,586.00	-
	Powdering Charges	25,800.00	31,465.00
	Printing	108,490.00	202,480.00
	Professional Charges	3,902.00	39,057.00

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
	Professional fee	-	600.00
	Legal Fee	700.00	-
	Marg Software Renewal	4,000.00	-
	Programme Expenses	101,274.00	8,973.00
	RC renewal Fee	3,000.00	1,500.00
	Registration Fee	1,200.00	-
	ROC Filing Fee	3,600.00	1,600.00
	Sponsorship	-	205.00
	Staff Support Expenses	221,684.00	280,392.00
	Stationery Expenses	88,016.00	61,814.00
	Syphilis testing	7,088.00	-
	Telephone Charges	-	18,080.00
	Trade License	250.00	250.00
	Training Expenses	3,000.00	22,598.00
	Transportation	6,899.00	9,495.00
	Traveling Expenses	109,616.00	102,305.00
	Travelling Allowance	-	2,000.00
	Vat Paid	68,433.00	22,934.00
	Vehicle Insurance (OMNI)	14,845.00	14,656.00
	Vehicle Insurance Tata Winger	20,632.00	-
	Vehicle Maintanance	22,635.00	13,305.00
	Vehicle Inspection	4,950.00	-
	Vehicle Tax	23,280.00	-
	Vehicle Welfare	5,393.00	-
	Volunteers Initiative	43,229.00	10,000.00
	Waste disposal cover(IMAGE)	11,050.00	8,395.00
	Wages	-	49,465.00
	Grand Total 18	3,213,791.44	2,632,741.56
19	Personnel & Manpower		
	Salary	4,538,848.00	4,228,837.00
	Salary- Counselor/ANM	42,962.00	121,161.00
	Salary - Manager	53,709.00	180,000.00
	Salary - M&E	95,994.00	94,800.00
	Salary - ORW	176,982.00	370,004.00
	Total 19	4,908,495.00	4,994,802.00
20	Research, Development & Treatment expenses		
	Yoga Awareness Class	400.00	-
	Childline Staff Meeting Expenses	-	2,280.00
	Communication	-	66,510.00
	Community Events	-	20,000.00
	Condom Procurement	-	30,699.00
	Crisis Response	-	7,600.00
	DIC Meeting Expenses	-	7,200.00
	Hotspot Meeting Expenses	-	24,000.00
	Internet Charges	-	1,775.00
	Lubricants	18,918.00	56,400.00
	Medicine	-	7,141.00
	Mobile Rental Charges	-	5,250.00
	Nutrition	-	10,565.00
	Publication	300,000.00	-
	Repairs & Maintanance	-	10,645.00
	Investigation charges	77,114.00	-
	23rd WCD 2015 Exp	30,000.00	-
	NGO Cost	-	40,000.00
	School Health Education Progrmme	-	18,046.00
	Phone/Postage/Courier	-	113,201.00
	Purchase @ 5%	2,244,181.53	2,364,807.16
	Purchase@ 0%	1,715,519.11	1,429,762.00
	Purchase@ 1%	18,277.23	-
	Purchase@ 14.5%	280.00	-
	Interstate purchase	380,015.00	241,275.00
	Recruitment cost	-	1,020.00
	Recurring Cost A/c	2,752.00	7,200.00
	Restoration	-	8,215.00
	Shelter	-	2,995.00
	Staff Insurance	3,300.00	3,300.00

Sr. No	Particulars	Current Year 2015-16	Previous Year 2014-15
	Error & Omission (insurance)	18,333.00	15,312.00
	Fire Insurance	-	16,651.00
	Fire & Resume NOC Renewal	-	2,750.00
	Stake holders Meeting	-	10,000.00
	Syphilis Testing	-	19,460.00
	TA -ORW	15,750.00	37,500.00
	TAANM/Counselor	1,500.00	8,400.00
	TA for Administrator	4,500.00	8,400.00
	TA for Manager	2,800.00	8,400.00
	TA- M&E	2,100.00	-
	TA -PE	27,000.00	71,700.00
	Travel & Conveyence	-	34,844.00
	Treatment Expenses	3,054,916.00	2,719,252.00
	Lab Expense	60,168.00	113,270.00
	Water & Electricity	-	7,200.00
	Documentation Charges	-	44,000.00
	Health camp	-	5,000.00
	Honorarium to Doctor	-	100,215.00
	Honorarium to PD	23,331.00	-
	Honararium to PES	270,000.00	717,000.00
	Review Meeting	2,015.00	6,000.00
	Grand Total 20	8,273,169.87	8,425,240.16
21.	Change in Inventories -Medicine		
	Opening Stock	1,734,385.00	1,628,358.00
	Closing Stock	1,461,276.00	1,734,385.00
	Total	273,109.00	(106,027.00)
22.	Depreciation on Fixed Assets	1,513,667.00	1,337,718.00
	Grand Total	17,417,458.31	17,284,474.72

CASH FLOW STATEMENT FOR THE YEAR ENDED	31.03.2016 Rs.)	31.03.2015 (Rs.)
OOPENING CASH AND CASH EQUIVALENT	3,061,659.83	2,683,824.75
RECEIPTS DURING THE YEAR	28,007,318.14	24,318,080.93
PAYMENTS DURING THE YEAR	23,897,482.50	23,940,245.85
CLOSING CASH AND CASH EQUIVALENT	7,171,495.47	3,061,659.83

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Place : KASARAGOD
Dated : 16-08-2016

sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.T.A. BAILUR
Director



Schedule for Cash Flow Statement for the year ended 31.03.2016

CONSOLIDATED RECEIPTS & PAYMENTS A/C 2015-16

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	PAYMENTS	AMOUNT
OOpening Cash	49,803.36	To Accommodation	70,479.00	Payment Sub Total B/F- D	6,419,682.63
Opening Bank	3,011,856.47	To Advertisement Charges	2,975.00	To Office Umbrella Policy	15,473.00
Total opening A	3,061,659.83	To Advocacy Activities	2,000.00	To Postage /courier A/c	127,586.00
By Bank Interest Received	312,292.06	To AGM Expenses	500.00	To Powdering Charges	25,800.00
By Bank Int received on FD	409,964.00	To AMC(Lab)	9,160.00	To Printing	108,490.00
By Infrastructure		To Annual Report printing	80,000.00	To Professional fee	3,902.00
&Building Fund Received	1,209,825.18	To Audit fee payable	40,000.00	To Program me Expenses	101,274.00
By Condom S.Marketing (Surakasha)	4,071.00	To Bank Charges	2,527.71	To Publication	300,000.00
By Compression Garments Units	141,239.00	To Balance Amt Transferred to TB Office	1,018.35	To Purchase 1% A/c	18,277.23
By Discount Received	15,882.37	To Best Performance Award	22,500.00	To Purchase 14.5% A/c	280.00
By Donation Received	945,331.00	To Biomedical Waste disposal	19,740.00	To Purchase 0% A/c	1,703,195.11
By General Sponsorship	1,019,210.00	To Building tax	8,795.00	To Purchase 5% A/c	2,244,181.53
By Grant KSCSTE	80,000.00	To Charity to School Children	10,000.00	To Interstate purchase	380,015.00
By Grant DOICC	5,000,000.00	To Communication	185,149.00	To RC renewal fee A/c	3,000.00
By Grant for Compression Garments	141,239.00	To Community Events Expenses	7,314.00	To Recurring Cost A/c	2,752.00
By Grant KSACS	859,512.00	To Computer & Peripherals	23,836.00	To Registration fee	1,200.00
By Grant Childline	456,556.00	To Compression Units	316,655.38	To Rent	76,000.00
By Lab Income	532,245.00	To Consultation Charges	58,170.00	To review meeting	2,015.00
By Loan IAD	400,000.00	To Contribution to Childline	22,300.16	To ROC Filing Fee A/c	3,600.00
By Loan Childline	485,756.00	To Coolie	3,288.00	To Salary A/c	4,538,848.00
By Loan 7th National Colloquium	37,741.00	To Data Management Service	12,334.00	To Salary counse/ANM A/c	42,962.00
By output tax collected 1%	20.16	To Demand Generation Activities	5,500.00	To salary M & E Officer A/c	95,994.00
By output tax collected 5%	180,821.89	To DIC Meeting Expenses	2,400.00	To Salary Manager A/c	53,709.00
By output tax collected 14.5%	23.68	To Documentation Exp.	3,300.00	To Salary ORW A/c	176,982.00
By Registration Fee	10,000.00	To E-filing Charges	5,000.00	To Staff Support A/c	221,684.00
By Rounding Off	106.61	To Electricity Charges A/c	249,480.00	To staff Insurance	3,300.00
By Sales 1%	2,007.12	To Email	136.16	To Stationary A/c	88,016.00
By Sales 5% A/c	3,616,569.77	To Errors & Omission (Insurence)	18,333.00	To Syphilis testing A/c	7,088.00
By Sales 0% A/c	2,979,162.98	To Farewell Gift	2,500.00	To Training	3,000.00
By Sales 14.5%	163.32	To FCRA Renewal	500.00	To Transportation	6,899.00
By Sponsorship	90,000.00	To FCRA Registration Renewal	500.00	To TDS	100,495.00
By Stale Cheque A/c	3,000.00	To Fire & Resume NOC renewal	2,000.00	To Trade licence	250.00
By Kanhangad Suraksha Deposit	1,500.00	To Food Expenses	214,457.00	To Trans.to (IAD)FD A/c	500,000.00
By Telephone Deposit Refund	880.00	To Free Accommodation to Patient Chathra	166,938.00	To Trans.to (Corp)FD A/c	1,000,000.00
By Treatment Inc. A/c	8,761,003.00	To Freight & Coolie Paid	16,720.00	To Travel Peer Educators	27,000.00
By Treatment income transfer	47,860.00	To Fuel Expenses	106,670.00	To Travel ANM A/c	1,500.00
By INF transfer From FCRA	214,895.00	To Furniture Maintanance	2,800.00	To Travel Programme mgr /Accountant	4,900.00
By TDS	18,441.00	To Honararium	2,750.00	To Travel/ORWs	15,750.00
By 23rd WCD -2015 Grant CICS	30,000.00	To Honararium to PE	270,000.00	To Traveling Expenses A/c	114,116.00
		To Honararium		To Treatment Exp A/c	3,102,776.00
		to Project Director	23,331.00	To Vat Paid A/c	60,054.00
		To Housekeeping Expenses	40,706.00	To Vehicle Insurance	14,845.00
		To Infrastructure		To Vehicle Inspection	4,950.00
		& Building Fund	214,895.00	To Vehicle insurance Tata Winger	20,632.00
		To Input Tax Paid A/c 1%	182.77	To Vehicle Maintenance A/c	22,635.00
		To Input Tax Paid A/c 14.5%	40.60	To Vehicle Welfare	5,393.00
		To Input Tax Paid A/c 5%	112,245.66	To Vehicle Tax	23,280.00
		To Institutional Ethics Committee Meeting	7,837.00	To Voulanteers Initiative	43,229.00
		To Investigation Charges	77,114.00	To Website Maintanance A/c	45,800.00
		To Interest transferred to FD	368,968.00	To Website Renewal	7,021.00
		To Infrastructure building fund FD	2,500,000.00	To Yoga Awareness Class	400.00
		To Lab Exp	60,168.00	To Purchase of Computer	76,910.00
		To Land Tax	82.00	To Purchase of Furniture & Fittings	29,770.00
		To legal fee	700.00	To Purchase of Invertor	62,000.00
		To Loan Child Line	463,455.84	To Purchase of Library	6,097.00
		To Loan IAD	37,741.00	To Purchase of Land At Uliyathdka	775.00
		To Loan IAD 7th National colloquium	400,000.00	To Purchase of Mobile	8,300.00
		To Lubricants A/c	18,918.00	To Purchase of Printer	20,399.00
		To Maint. of Equip.	1,250.00	To Purchase of Vaccum Cleaner	9,000.00
		To Marg software renewal	4,000.00	To Purchase of Tata Winger	764,000.00
		To Newspaper	5,364.00	To Centre for integrative medecine & public health	1,000,000.00
		To Office Maintenance	113,958.00	To 23rd WCD -2015 Grant CICS	30,000.00
			6,419,682.63	Total Payments D	23,897,482.50
Total Receipts B	28,007,318.14			Closing Cash	43,503.20
				Closing Bank	7,127,992.27
Sub Total -C = A+B	31,068,977.97			Total Closing -E = C-D	7,171,495.47



Notes to Financial Statements for the year ended 31st March 2016

A. General Information

Institute of Applied Dermatology (IAD) is a notprofit organization that conducts studies toward integrative medicine to treat difficult to treat skin diseases. **IAD's major Research & Development activities-**

Furthering integrative treatment to Lymphatic Filariasis and other forms of Lymphoedema-Expanding Integrative dermatology research to vitiligo, lichen planus and other diseases-Documentation and Publication of research findings in scientific journals. Public good activities

B. Significant Accounting Policies:

1. Accounting Convention

The financial statements are prepared on accrued basis under the historical convention, in accordance with applicable accounting standards and provisions of the Companies Act, 2013, except for Govt. funded projects which is maintained under cash basis.

2. Revenue Recognition

Grants related to fixed assets are credited to Capital Grants in Balance Sheet. Such grants are recognized in the Income and Expenditure Account on a systematic and rational basis over useful life of the fixed assets. The allocations to the income statement are made over periods and in the proportion in which depreciation on the related Fixed Assets are charged to Income and Expenditure Account.

3. Fixed Assets

a) Fixed assets are located at cost of acquisition including incidental costs related to acquisition and installation.

4. Depreciation

a) The depreciation is provided on useful life concept method at the rates and in the manner prescribed in the Schedule II the Companies Act, 2013. b) Depreciation on the

additions to the assets is provided on pro-rata basis, at their respective rates with reference to the date of acquisition.

5. Taxation

a) No provision for taxation for the year has been made, as the company is entitled to claim tax exemption u/s 11 of the Income Tax Act, 1961. b) The donations to the Company are exempt u/s 80 G Regn. C.No.80G-28//CIT/KNR/2008-09

6. Employee Benefits

The company does not have a policy for gratuity and hence no accounting has been made in this regard. The company is not required by statute to make employer contributions to Government Provident Fund hence no accounting has been made in this regard.

7. Contingent liability

There are no contingent liabilities

8. Details of the remuneration paid to Director board Members

Director remuneration	Nil	Nil
Honorarium paid	Nil	Nil

9. Value of imports calculated on CIF basis

a) Capital goods	Nil	Nil
b) Raw materials, etc.,	Nil	Nil

10. Expenditure foreign currency Nil Nil

11. Previous year figures have been regrouped and rearranged wherever necessary.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

sd/-

Place : KASARAGOD
Dated : 16-08-2016

K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY

sd/-

Dr. S.R.NARAHARI
Chairman & Director

sd/-

DR.T.A. BAILUR
Director



Institute of Applied Dermatology
Effective Care through Integrative Medicine

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